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# NOTIFICATION.

No. F.L. 7080–S.T. 112-52-2, dated Bangalore, 18th November 1952.

The following draft of an amendment to the Mysore Sales-Tax Rules, 1948, which the Government of Mysore propose to make in exercise of the powers conferred by sub-sections (1) and (2) of Section 25 of the Mysore Sales-Tax Act, 1948, (Mysore Act XLVI of 1948) is hereby published as required by sub-section (4) of the said Section for the information of all persons likely to be affected thereby and notice is hereby given that the draft will be taken into consideration after 22nd December 1952.

Any objection or suggestion which may be received by the Secretary to Government, Financial Department, Old Public Offices, Bangalore-1, from any person with respect to the said draft before the said date will be considered by the Government of Mysore.

## Draft Amendment.

In the said rules—

(1) after Rule 46 the following Rule shall be inserted, namely "46 A (1) The Commissioner of Sales-Tax may, by order in writing, at any time, transfer any case pending before an assessing authority to another assessing authority and the assessing authority to whom the case is so transferred may proceed either *de novo* or from the stage at which it was transferred.

(2) Where a case pending before an assessing authority is transferred to any other assessing authority under sub-rule (1) the assessing authority to whom the case is so transferred shall, notwithstanding anything contained in these rules or in any notification under clause (c) of Section 2, have the same powers and perform the same duties as those respectively conferred and imposed upon the assessing authority from the case was so transferred".

By Order and in the name of the Rajpramukh,

M. Shamanna,
*Secretary to Government,*
*Finance Department.*